



OSCAR J. GARCIA, CPA
Make Check Payable To:
FRESNO COUNTY TAX COLLECTOR
 2281 TULARE ST. - HALL OF RECORDS - ROOM 105
 P.O. BOX 1192, FRESNO, CALIFORNIA 93715-1192
 PHONE (559) 600-3482 • www.FresnoCountyCA.gov

2018-19
FRESNO COUNTY
UNSECURED PROPERTY
TAX BILL
FISCAL YEAR JULY 1, 2018 thru
JUNE 30, 2019

PARCEL NUMBER	SUB	DESCRIPTION	TAX RATE AREA

FULL VALUE		TAXES	
LAND	IMPROVEMENTS	TOTAL TAX	
FIXTURES (TFI)	PERSONAL PROPERTY	AIRCRAFT	EXEMPTION
NET TAXABLE VALUE	BUSINESS ACCT.	PEST CONTROL VALUE	

IMPORTANT MESSAGES

TAX PAYMENT IS DISTRIBUTED AS SHOWN BELOW

SPECIAL ASSESSMENTS	VALUE BASE	RATE/\$100	AMOUNT

FRESNO COUNTY UNSECURED PROPERTY TAXES
 Detach and return this stub with your payment

2018-19

PARCEL NUMBER SUB

ASSESSED OWNER

▼ PAY THIS AMOUNT

DELINQUENT AMOUNT **\$**

AMOUNT DUE **\$**

DELINQUENT AMOUNT **\$**

1.5% PENALTY ATTACHES

DETACH AND RETURN THIS STUB WITH YOUR PAYMENT



THE FOLLOWING ARE RESPONSIBLE FOR:

TAX COLLECTOR - COLLECTIONS..... (559) 600-3482

ASSESSOR - EXEMPTIONS - VALUATIONS - ADDRESS CHANGES..... (559) 600-3534

ENFORCEMENT OF PAYMENT: If the taxes remain unpaid after the delinquency date, a tax lien notice will be mailed to the assessee, a tax lien will be recorded against the assessee, and the taxes will be transferred to our Revenue Collections Unit for collection. These actions will increase the amount due by the addition of collection fees and a release of lien fee. The amount due will continue to increase by the addition of a 1.5% penalty, which attaches each month until the taxes are paid in full.

IMPORTANT INFORMATION

PAYMENT OF TAXES: Your taxes may be paid on the Internet by accessing our website, www.FresnoCountyCA.gov, or by calling our automated phone system at (559) 600-3482. A convenience fee will be added for each electronic transaction. Please call the Tax Collector's office or visit the website for the appropriate fee. The payment of taxes via the County's website and/or the automated phone system is an option provided as a convenience only. No guarantee, express or implied, is made that either service will be available when you choose to pay your taxes. Although the County makes every effort to maintain the availability of our website and the automated phone system, service interruptions can and do occur. Taxpayers who rely on the availability of either system to pay their taxes do so at their own risk. No extensions of the time to pay, or waivers of penalties and/or fees due to late payment, will be made for reason of service interruptions or other unavailability of either or both the County's website and the automated phone system. In addition, your taxes may be paid by mail by returning the stub with your payment in the return envelope provided. Checks and money orders should be made payable to FRESNO COUNTY TAX COLLECTOR, showing the mailing address of the payer and the parcel number shown on the bill for which payment is being made. Acceptance of checks constitutes payment as of the date of acceptance only when it is duly paid. A returned check/reversal fee will be added to your tax bill(s) for any item returned for any reason. If returned after the delinquent date, the Auditor-Controller/Treasurer-Tax Collector must charge the penalties required by state law. If a tax remittance is sent through the U.S. Mail, properly addressed and with required postage prepaid or deposited for shipment with an independent delivery service that is an Internal Revenue Service designated delivery service in a sealed envelope or package, properly addressed with the required fee prepaid, delivery of which shall not be later than 5 p.m. on the next business day after the effective delinquent date, the remittance shall be deemed received on the date shown by the post office cancellation mark stamped upon the envelope containing the remittance, or the independent delivery service shipment date shown on the packing slip or air bill attached to the outside of the envelope or package containing the remittance.

PROPERTY LIEN DATE: Taxes are levied on property as it existed at 12:01 a.m., on the first day of January preceding the fiscal year for which the taxes are levied. (R & T Code Sec. 2192)

ASSESSED VALUES: The values shown on the reverse of this tax bill represent the taxable value as of the valuation (lien) date of January 1, 2018. If you disagree with this value, you have the right to an informal assessment review by contacting the County Assessor.

RIGHT TO APPEAL THE ASSESSMENT: If you are unable to agree on the proper assessed value as of the January 1, 2018 valuation date, you have the right to file an Assessment Appeal between July 2 and November 30, 2018. Filing an Assessment Appeal Application does not alter your obligation to pay this bill. You can get further information and forms from the Clerk to the Board of Supervisors, 2281 Tulare St., Room 301, Fresno, CA 93721, (559) 600-3529, or you can visit their website, www.FresnoCountyCA.gov/departments/clerk-to-the-board-of-supervisors, for more information.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES: The disposal or removal from the county of property after the lien date does not relieve the assessee of their tax liability. FOR QUESTIONS REGARDING OWNERSHIP, CONTACT THE COUNTY ASSESSOR, at (559) 600-3534.

TAX RATES: The Fresno Countywide tax rate is 1 percent of the full value after exemptions. Bond tax rates are determined by the 12 month requirement for payment of principal and interest.

VALUE BASE LEGEND CODES

- 1 TAXES BASED ON ALL PROPERTY
- 2 TAXES BASED ON LAND ONLY
- 3 TAXES BASED ON LAND AND IMPROVEMENTS ONLY

EXEMPTION LEGEND CODES

- 6 SPECIAL ASSESSMENT OR PENALTY PURSUANT TO SEC. 482 R & T CODE
- 7 TAXES BASED ON CITRUS TREES
- 8 SPECIAL FEES OR AIRPLANES
- A HOMEOWNERS
- V VETERANS
- W WELFARE

DELINQUENCY DATE: Taxes on the unsecured roll as of July 31, if unpaid, are delinquent at 5 p.m. on August 31 and a delinquent penalty of 10 percent will be applied. Taxes added to the unsecured roll after July 31, if unpaid before the delinquency date on reverse, are delinquent and the delinquent penalty of 10 percent will be applied. Unsecured taxes remaining unpaid at 5 p.m. on the last day of the second month after the 10 percent penalty attaches shall be subject to an additional penalty of 1.5 percent attaching on the first day of each succeeding month on the amount of the original tax. Additional penalties shall continue to attach until the time of payment or until the time a court judgment is entered for the amount of unpaid taxes and penalties, whichever occurs first. In addition to the penalties imposed by this section, the Tax Collector will collect the actual cost of collection incurred by the county up to the time the delinquency is paid.

Taxes transferred to the unsecured roll pursuant to any provision of law are transferred with all penalties already applied prior to the transfer and shall be subject to an additional penalty of 1.5 percent starting with July 1 and attaching on the first day of each succeeding month on the amount of the original tax. Additional penalties shall continue to attach until the time of payment or until the time a court judgment is entered for the amount of unpaid taxes and penalties, whichever occurs first. In addition to the penalties imposed by this section, the Tax Collector will collect the actual cost of collection incurred by the county up to the time the delinquency is paid.

When the last day of a month falls on Saturday, Sunday, or a legal holiday, any penalty to which the tax becomes subject on that date shall not attach if the Tax Collector receives payment in full by 5 p.m. the next business day. (R & T Code Sec. 2922)

NOTICE OF ELIGIBILITY FOR INSTALLMENT PAYMENT:

If this tax bill is for or includes escaped assessments for prior fiscal years, the portion representing the prior year escapes may be paid over a four-year period, if the additional tax is over \$500. To do so you must submit a written request and the appropriate fee to the County Auditor-Controller/Treasurer-Tax Collector prior to the delinquency date. To ascertain the proper amount to remit, please contact the County Auditor-Controller/Treasurer-Tax Collector at (559) 600-3482. In each succeeding fiscal year, you must pay at least 20 percent of the original amount due before August 31, as well as pay all bills issued on the current roll prior to the delinquency date. If the County Auditor-Controller/Treasurer-Tax Collector determines that the escape or underassessment was due, in whole or in part, to an error, omission, or fault of the Assessee, interest at a rate of three-fourths of one percent per month shall be added. Interest will be assessed from the date of the deadline for filing the written request to the date that payment is due. If any installments, or current year taxes, are not paid prior to the delinquency dates, the installment payment plan will default and the remaining balance will then be due and payable. The remaining balance shall be subject to applicable penalties and collection costs and the installment payment plan cannot be restarted.

YOUR TAXES MAY BE PAID ON THE INTERNET WWW.FRESNOCOUNTYCA.GOV OR TELEPHONE (559) 600-3482. A CONVENIENCE FEE WILL BE ADDED FOR EACH ELECTRONIC TRANSACTION. PLEASE CALL THE TAX COLLECTOR'S OFFICE OR VISIT THE WEBSITE FOR THE APPROPRIATE FEE. FAILURE TO RECEIVE A TAX BILL IN NO WAY RELIEVES THE TAX PAYER OF RESPONSIBILITY TO PAY THE TAXES WHEN THEY BECOME DUE AND PAYABLE NOR DOES IT PROVIDE A BASIS FOR EXCUSING PENALTIES. THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENTS MADE ON WRONG PARCELS. BE SURE THIS STATEMENT IS FOR PROPERTY ON WHICH YOU WISH TO PAY TAXES.

NO RECEIPT WILL BE SENT. YOUR CANCELLED CHECK OR CREDIT CARD STATEMENT IS YOUR RECEIPT.